



101 N. 14TH ST., 17TH FLOOR
RICHMOND, VA 23219

*Air Force Association
American Legion
AMVETS
Association of the United
States Army
Disabled American
Veterans
Fifth Baptist Veterans
Ministry
Fleet Reserve Association
Iraq & Afghanistan Veterans
of America
Korean War Veterans
Association
Legion of Valor of the
U.S., Inc.
Marine Corps League
Military Order of the
Purple Heart
Military Officers Association
of America
Military Order of the
World Wars
Navy Mutual Aid Association
Navy Seabee Veterans of
America
Non-Commissioned
Officers Association
Paralyzed Veterans of
America
Reserve Officers Association
Roanoke Valley Veterans
Council
Veterans of Foreign Wars
Vietnam Veterans of America
Virginia Army/Air National
Guard Enlisted
Association
Virginia National Guard
Association
Women Marines Association*

October 16, 2019

JLC Contact

DAV

Denice Williams
denicedwish@aol.com

COMMONWEALTH OF VIRGINIA JOINT LEADERSHIP COUNCIL OF VETERANS SERVICE ORGANIZATIONS

Position Paper 2020-01

2nd Resolution of Personal Property Tax Relief for Certain Disabled Veterans

OBJECTIVE: To create a unified, cohesive system for personal property tax relief to certain disabled veterans in the Commonwealth of Virginia.

BACKGROUND:

- Virginia's counties and independent cities currently have a patchwork system of personal property tax relief for veterans. Most offer no exemption, but among those that do offer something, how much relief – partial or full – and which veterans qualify varies widely.
- This creates confusion and distress among veterans who move from a locality with personal property tax relief to a new locality that does not.
- The Disabled American Veterans (DAV), Department of Virginia has passed resolutions at the past two state conferences (Res 10, Res 19) calling for personal property tax exemption for one vehicle for veterans who qualify for the real property tax exemption.
- Vehicles such as SUVs and vans that are retrofitted to accommodate disabilities can have high value and therefore high personal property tax rates.

DISCUSSION:

- As a Commonwealth, there is supposed to be uniform policies and tax exemptions.
- The Commissioners of the Revenue and other assessing officials are supportive of personal property tax exemption on one vehicle with the same requirements as the real property tax exemption.
- This would allow veterans who are 100% service-connected, total and permanently disabled, as rated by the U.S. Dept. of Veterans Affairs, and therefore qualified for the real property tax exemption to also qualify for exemption on one vehicle.
- This is another way to support low-income veterans, many of whom often risk losing their vehicle due to late payments and fines.
- Localities would still be able to keep existing partial or full exemptions for other veterans in place, if desired.

RECOMMENDATION: That the Governor and General Assembly approve the 2nd resolution and corresponding legislation creating a standardized, statewide personal property tax exemption for one vehicle for 100% service-connected, total and permanent disabled veterans and send it to the voters on November 3, 2020.